

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
CITY of Saratoga Springs
County of Saratoga
For the Fiscal Year Ended 12/31/2013

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

CITY OF Saratoga Springs

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (CM1) SAD MISC SPEC REV 1
- (CM2) WASAD MISC SPEC REV 2
- (ER) ENTERPRISE RECREATION
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	5,331,752	A200	7,231,837
Petty Cash	1,940	A210	1,940
Departmental Cash	11,388	A215	11,536
TOTAL Cash	5,345,080		7,245,313
Taxes Receivable, Current	870,766	A250	718,664
City School Taxes Receivable	641,119	A290	530,131
Tax Sale Certificates	874,018	A320	958,442
TOTAL Taxes Receivable (net)	2,385,903		2,207,237
Accounts Receivable	2,153,937	A380	1,909,129
Accrued Interest Receivable		A381	
Allowance For Receivables	-34,166	A389	-34,166
TOTAL Other Receivables (net)	2,119,771		1,874,963
State & Federal, Other	1,513,999	A410	1,814,964
TOTAL State And Federal Aid Receivables	1,513,999		1,814,964
Due From Other Funds	1,818,006	A391	1,831,442
TOTAL Due From Other Funds	1,818,006		1,831,442
Due From Other Governments	230,390	A440	227,366
TOTAL Due From Other Governments	230,390		227,366
Prepaid Expenses	901,143	A480	1,045,580
TOTAL Prepaid Expenses	901,143		1,045,580
Cash Special Reserves	2,849,412	A230	3,398,246
TOTAL Restricted Assets	2,849,412		3,398,246
TOTAL Assets and Deferred Outflows of Resources	17,163,704		19,645,111

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	926,987	A600	740,534
TOTAL Accounts Payable	926,987		740,534
Accrued Interest Payable		A651	
TOTAL Accrued Liabilities	0		0
Other Liabilities	69,300	A688	67,800
TOTAL Other Liabilities	69,300		67,800
Due To Employees' Retirement System		A637	
Due To City School Districts	795,591	A661	663,394
TOTAL Due To Other Governments	795,591		663,394
TOTAL Liabilities	1,791,878		1,471,728
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,474,595	A691	1,528,675
Deferred Taxes	1,197,487	A694	1,205,294
TOTAL Deferred Inflows of Resources	2,672,082		2,733,969
TOTAL Deferred Inflows of Resources	2,672,082		2,733,969
Fund Balance			
Not in Spendable Form	901,143	A806	1,045,580
TOTAL Nonspendable Fund Balance	901,143		1,045,580
Retirement Contribution Reserve		A827	472,592
Insurance Reserve		A863	130,010
Capital Reserve	1,269,421	A878	1,214,786
Reserve For Tax Stabilization	1,501,439	A880	1,502,227
Other Restricted Fund Balance	78,552	A899	78,631
TOTAL Restricted Fund Balance	2,849,412		3,398,246
Assigned Appropriated Fund Balance		A914	483,000
Assigned Unappropriated Fund Balance	2,787,284	A915	2,694,516
TOTAL Assigned Fund Balance	2,787,284		3,177,516
Unassigned Fund Balance	6,161,905	A917	7,818,072
TOTAL Unassigned Fund Balance	6,161,905		7,818,072
TOTAL Fund Balance	12,699,744		15,439,414
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,163,704		19,645,111

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	15,438,628	A1001	16,156,134
Special Assessments	467,158	A1030	477,088
TOTAL Real Property Taxes	15,905,786		16,633,222
Federal Payments In Lieu of Taxes	88,232	A1080	89,796
Other Payments In Lieu of Taxes	134,769	A1081	158,309
Interest & Penalties On Real Prop Taxes	390,688	A1090	267,787
TOTAL Real Property Tax Items	613,689		515,892
Sales And Use Tax	9,918,092	A1110	10,649,992
Tax On Hotel Room Occupancy	478,477	A1113	497,877
Tax On Admissions And Dues	449,390	A1114	431,504
Non Prop Tax Dist By County	364,239	A1120	364,610
Utilities Gross Receipts Tax	438,345	A1130	463,209
Harness Racing Admissions Tax	102	A1132	36
Franchises	483,149	A1170	513,110
TOTAL Non Property Tax Items	12,131,794		12,920,338
Treasurer Fees	91,783	A1230	87,257
Tax Collector Fees	6,010	A1232	4,460
Charges For Tax Redemption	2,580	A1235	4,935
Clerk Fees	6,959	A1255	7,480
Attorney Fees	2,300	A1265	1,080
Fire Inspection Fees	42,080	A1540	37,565
Restitution Surcharge	1,629	A1580	4,859
Other Public Safety Departmental Income	51,446	A1589	83,422
Vital Statistics Fees	44,038	A1603	42,852
Ambulance Charges	586,854	A1640	811,977
Public Works Charges	71,642	A1710	100,420
Parking Lots And Garages-No Tax	32,142	A1721	38,569
Park And Recreational Charges	102,717	A2001	80,634
Special Recreational Facility Charges	635,343	A2025	708,100
Other Culture & Recreation Income		A2089	10,865
Zoning Fees	13,150	A2110	19,300
Planning Board Fees	63,379	A2115	220,932
Refuse & Garbage Charges	232,537	A2130	206,870
TOTAL Departmental Income	1,986,589		2,471,577
Civil Service Charges	29,473	A2220	30,223
Public Safety Services For Other Govts	77,758	A2260	79,104
Dog Control Services, Ot Govts	1,090	A2268	590
Youth Recreation Services, Other Govts	177,373	A2350	186,473
Misc Revenue, Other Govts	23,367	A2389	20,923
TOTAL Intergovernmental Charges	309,061		317,313
Interest And Earnings	13,588	A2401	14,810
Rental of Real Property	428,574	A2410	611,324
Rental, Other (specify)	5,615	A2440	5,314
TOTAL Use of Money And Property	447,777		631,448
Licenses, Other	64,555	A2545	66,789

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Permits, Other	333,207	A2590	396,481
TOTAL Licenses And Permits	397,762		463,270
Fines And Forfeited Bail	590,366	A2610	618,735
TOTAL Fines And Forfeitures	590,366		618,735
Sales, Other	12,503	A2655	24,502
Sales of Real Property	278,555	A2660	277,825
Insurance Recoveries	316,026	A2680	426,548
TOTAL Sale of Property And Compensation For Loss	607,084		728,875
Refunds of Prior Year's Expenditures	14,877	A2701	9,552
Gifts And Donations	139,068	A2705	27,806
Vlt/tribal-State Compact Moneys	1,496,000	A2725	1,827,251
Unclassified (specify)	51,951	A2770	127,374
TOTAL Miscellaneous Local Sources	1,701,896		1,991,983
St Aid, Revenue Sharing	1,649,701	A3001	1,649,701
St Aid, Mortgage Tax	1,158,414	A3005	1,752,211
State Aid Court Facilities	23,071	A3021	53,757
ST. Aid, Records MgmT.	8,580	A3060	28,507
St Aid - Other (specify)	17,634	A3089	10,537
St Aid, Other Public Safety	44,176	A3389	38,850
St Aid, Consolidated Highway Aid	546,748	A3501	612,056
St Aid, Youth Programs		A3820	6,200
St Aid, Other Home And Comm Serv		A3989	11,844
TOTAL State Aid	3,448,324		4,163,663
Fed Aid Other Public Safety	357,478	A4389	33,754
Fed Aid, Medical Assis Prog Adm	48,707	A4402	
Fed Aid, Disaster Assistance	29,555	A4785	
Fed Aid, Planning Studies		A4902	
TOTAL Federal Aid	435,740		33,754
TOTAL Revenues	38,575,868		41,490,070
Interfund Transfers	631,970	A5031	95,704
TOTAL Interfund Transfers	631,970		95,704
TOTAL Other Sources	631,970		95,704
TOTAL Detail Revenues And Other Sources	39,207,838		41,585,774

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Mayor, Pers Serv	126,752	A12101	129,993
Mayor, Equip & Cap Outlay	793	A12102	626
Mayor, Contr Expend	11,489	A12104	10,014
Mayor, Empl Bnfts	399,655	A12108	428,876
TOTAL Mayor	538,689		569,509
Dir of Finance, Pers Serv	436,185	A13101	440,328
Dir of Finance, Equip & Cap Outlay		A13102	5,295
Dir of Finance, Contr Expend	72,731	A13104	48,884
Dir of Finance, Empl Bnfts	255,584	A13108	315,882
TOTAL Dir of Finance	764,500		810,389
Purchasing, Pers Serv	73,855	A13451	73,850
TOTAL Purchasing	73,855		73,850
Assessment, Pers Serv	132,206	A13551	127,628
Assessment, Equip & Cap Outlay	255	A13552	
Assessment, Contr Expend	123,515	A13554	58,553
TOTAL Assessment	255,976		186,181
Discount On Taxes	153,208	A13704	168,031
TOTAL Discount On Taxes	153,208		168,031
Fiscal Agents Fees, Contr Expend	480,911	A13804	492,257
TOTAL Fiscal Agents Fees	480,911		492,257
Clerk,pers Serv	308,512	A14101	305,967
Clerk,contr Expend	71,945	A14104	59,056
Clerk,empl Bnfts	258,266	A14108	261,686
TOTAL Clerk	638,723		626,709
Law, Pers Serv	143,082	A14201	134,323
Law, Contr Expend	92,511	A14204	77,120
TOTAL Law	235,593		211,443
Personnel, Pers Serv	43,127	A14301	53,850
Personnel, Contr Expend	83,702	A14304	82,782
Personnel, Empl Bnfts	22,617	A14308	24,342
TOTAL Personnel	149,446		160,974
Engineer, Pers Serv	413,327	A14401	412,697
Engineer, Equip & Cap Outlay	873	A14402	2,809
Engineer, Contr Expend	8,884	A14404	13,401
TOTAL Engineer	423,084		428,907
Elections, Contr Expend	21	A14504	
TOTAL Elections	21		0
Records Mgmt, PerS. SerV.	28,355	A14601	27,245
Records Mgmt, Equip & Cap Outlay	3,800	A14602	14,627
Records Mgmt, Contr Expend	967	A14604	2,259
TOTAL Records Mgmt	33,122		44,131
Public Works Admin, Pers Serv	222,833	A14901	236,882
Public Works Admin, Equip & Cap Outlay	1,543	A14902	505
Public Works Admin, Contr Expend	19,461	A14904	18,051
Public Works Admin, Empl Bnfts	1,995,349	A14908	2,127,204
TOTAL Public Works Admin	2,239,186		2,382,642

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Pers Serv	94,847	A16201	102,957
Buildings, Equip & Cap Outlay	7,049	A16202	219
Buildings, Contr Expend	143,597	A16204	204,615
TOTAL Buildings	245,493		307,791
Central Garage, Pers Serv	488,841	A16401	437,314
Central Garage, Equip & Cap Outlay	15,959	A16402	1,277
Central Garage, Contr Expend	71,809	A16404	90,881
TOTAL Central Garage	576,609		529,472
Central Comm System, Pers Serv	24,592	A16501	30,800
Central Comm System, Equip & Cap Outlay	7,516	A16502	10,061
Central Comm System, Contr Expend	32,510	A16504	34,998
TOTAL Central Comm System	64,618		75,859
Central Data Process, Pers Serv	215,155	A16801	221,614
Central Data Process & Cap Outlay	110,680	A16802	87,938
Central Data Process, Contr Expend	99,592	A16804	103,869
TOTAL Central Data Process	425,427		413,421
Unallocated Insurance, Contr Expend	546,949	A19104	573,570
TOTAL Unallocated Insurance	546,949		573,570
Municipal Assn Dues, Contr Expend	6,518	A19204	6,518
TOTAL Municipal Assn Dues	6,518		6,518
Judgements And Claims, Contr Expend	464,290	A19304	142,976
TOTAL Judgements And Claims	464,290		142,976
TOTAL General Government Support	8,316,218		8,204,630
Public Safety Admin, Pers Serv	243,120	A30101	246,973
Public Safety Admin, Equip & Cap Outlay	10,727	A30102	199
Public Safety Admin, Contr Expend	83,399	A30104	67,853
Public Safety Admin, Empl Bnfts	572,155	A30108	635,290
TOTAL Public Safety Admin	909,401		950,315
Public Safety Comm Sys, Pers Serv	582,417	A30201	617,973
Public Safety Comm Sys, Equip & Cap Outlay		A30202	28,591
Public Safety Comm Sys, Contr Expend	1,741	A30204	32,086
TOTAL Public Safety Comm Sys	584,158		678,650
Police, Pers Serv	5,880,585	A31201	6,050,432
Police, Equip & Cap Outlay	127,946	A31202	121,615
Police, Contr Expend	587,318	A31204	487,492
Police, Empl Bnfts	3,694,903	A31208	4,003,423
TOTAL Police	10,290,752		10,662,962
Juvenile Counsel Serv, Pers Serv	10,913	A31471	11,303
TOTAL Juvenile Counsel Serv	10,913		11,303
Traffic Control, Pers Serv	251,080	A33101	249,695
Traffic Control, Equip & Cap Outlay	11,731	A33102	40,639
Traffic Control, Contr Expen	121,949	A33104	131,033
TOTAL Traffic Control	384,760		421,367
Stop Dwi,pers Serv	38,692	A33151	35,663

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Stop Dwi, Equip & Cap Outlay	2,661	A33152	
TOTAL Stop Dwi	41,353		35,663
On-Street Parking, Pers Serv	73,739	A33201	79,233
TOTAL On-Street Parking	73,739		79,233
Fire, Pers Serv	4,338,597	A34101	4,561,283
Fire, Equip & Cap Outlay	129,603	A34102	49,117
Fire, Contr Expend	291,503	A34104	331,707
Fire, Empl Bnfts	3,352,860	A34108	3,534,630
TOTAL Fire	8,112,563		8,476,737
Control of Animals, Contr Expend	3,583	A35104	4,150
TOTAL Control of Animals	3,583		4,150
Safety Inspection, Pers Serv	388,005	A36201	394,821
Safety Inspection, Equip & Cap Outlay	3,531	A36202	5,992
Safety Inspection, Contr Expend	12,856	A36204	16,723
TOTAL Safety Inspection	404,392		417,536
Misc Public Safety, Pers Serv	66,391	A39891	68,495
TOTAL Misc Public Safety	66,391		68,495
TOTAL Public Safety	20,882,005		21,806,411
Public Health, Pers Serv	10,765	A40101	10,765
Public Health, Contr Expend	7,200	A40104	10,702
TOTAL Public Health	17,965		21,467
TOTAL Health	17,965		21,467
Maint of Streets, Pers Serv	2,151,401	A51101	2,286,757
Maint of Streets, Equip & Cap Outlay	91,188	A51102	150,647
Maint of Streets, Contr Expend	1,297,615	A51104	1,448,801
TOTAL Maint of Streets	3,540,204		3,886,205
Street Lighting, Contr Expend	409,990	A51824	440,143
TOTAL Street Lighting	409,990		440,143
Off-Street Parking, Contr Expend	23,955	A56504	35,092
TOTAL Off-Street Parking	23,955		35,092
TOTAL Transportation	3,974,149		4,361,440
Community Action, Contr Expend	27,000	A63104	27,000
TOTAL Community Action	27,000		27,000
Veterans Service, Contr Expend	1,100	A65104	1,100
TOTAL Veterans Service	1,100		1,100
Consumer Affairs, Contr Expend	16,800	A66104	16,800
TOTAL Consumer Affairs	16,800		16,800
Programs For Aging, Contr Expend	96,391	A67724	96,391
TOTAL Programs For Aging	96,391		96,391
TOTAL Economic Assistance And Opportunity	141,291		141,291
Parks, Pers Serv	231,379	A71101	193,858
Parks, Equip & Cap Outlay	12,135	A71102	4,020
Parks, Contr Expend	111,286	A71104	128,775
TOTAL Parks	354,800		326,653
Playgr & Rec Centers, Pers Serv	500,247	A71401	514,303

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay	43,077	A71402	21,097
Playgr & Rec Centers, Contr Expend	103,781	A71404	87,198
Playgr & Rec Centers, Empl Bnfts	420,073	A71408	449,962
TOTAL Playgr & Rec Centers	1,067,178		1,072,560
Special Rec Facility, Pers Serv	367,317	A71801	366,535
Special Rec Facility, Equip & Cap Outlay	8,573	A71802	2,860
Special Rec Facility, Contr Expend	278,008	A71804	332,473
TOTAL Special Rec Facility	653,898		701,868
Youth Prog, Pers Serv	82,238	A73101	82,683
Youth Prog, Equip & Cap Outlay		A73102	675
Youth Prog, Contr Expend	20,943	A73104	37,785
TOTAL Youth Prog	103,181		121,143
Historian, Pers Serv	20,174	A75101	19,980
Historian, Contr Expend	811	A75104	1,118
TOTAL Historian	20,985		21,098
Historical Property, Pers Serv	73,673	A75201	73,280
Historical Property, Equip & Cap Outlay	421	A75202	161
Historical Property, Contr Expend	16,731	A75204	18,548
TOTAL Historical Property	90,825		91,989
Celebrations, Contr Expend	3,481	A75504	3,446
TOTAL Celebrations	3,481		3,446
Other Performing Arts, Contr Expend	3,830	A75604	
TOTAL Other Performing Arts	3,830		0
Other Culture And Rec, Contr Expend	970	A79894	2,670
TOTAL Other Culture And Rec	970		2,670
TOTAL Culture And Recreation	2,299,148		2,341,427
Planning, Pers Serv	385,511	A80201	388,899
Planning, Equip & Cap Outlay	516	A80202	2,405
Planning, Contr Expend	49,929	A80204	71,002
TOTAL Planning	435,956		462,306
Storm Sewers, Pers Serv	108,711	A81401	90,135
Storm Sewers, Equip & Cap Outlay	308	A81402	
Storm Sewers, Contr Expend	18,010	A81404	5,243
TOTAL Storm Sewers	127,029		95,378
Refuse & Garbage, Pers Serv	96,225	A81601	142,442
Refuse & Garbage, Contr Expend	150,475	A81604	115,636
TOTAL Refuse & Garbage	246,700		258,078
Shade Tree, Pers Serv	104,069	A85601	107,688
Shade Tree, Equip & Cap Outlay	13,887	A85602	20,356
Shade Tree, Contr Expend	9,848	A85604	13,557
TOTAL Shade Tree	127,804		141,601
Cemetery, Contr Expend	20,000	A88104	20,000
TOTAL Cemetery	20,000		20,000
TOTAL Home And Community Services	957,489		977,363

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Debt, Principal	86,011	A97896	43,687
TOTAL Debt Principal	86,011		43,687
Other Debt, Interest	51,892	A97897	25,901
TOTAL Debt Interest	51,892		25,901
TOTAL Expenditures	36,726,168		37,923,617
Transfers, Other Funds	276,333	A99019	922,487
TOTAL Operating Transfers	276,333		922,487
TOTAL Other Uses	276,333		922,487
TOTAL Detail Expenditures And Other Uses	37,002,501		38,846,104

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,524,728	A8021	12,699,744
Prior Period Adj -Decrease In Fund Balance	30,321	A8015	
Restated Fund Balance - Beg of Year	10,494,407	A8022	12,699,744
ADD - REVENUES AND OTHER SOURCES	39,207,838		41,585,774
DEDUCT - EXPENDITURES AND OTHER USES	37,002,501		38,846,104
Fund Balance - End of Year	12,699,744	A8029	15,439,414

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	16,768,230	A1049N	16,630,374
Est Rev - Real Property Tax Items	895,010	A1099N	892,110
Est Rev - Non Property Tax Items	12,895,000	A1199N	12,799,000
Est Rev - Departmental Income	2,305,130	A1299N	2,522,180
Est Rev - Intergovernmental Charges	297,106	A2399N	297,702
Est Rev - Use of Money And Property	425,000	A2499N	432,600
Est Rev - Licenses And Permits	236,800	A2599N	296,200
Est Rev - Fines And Forfeitures	626,000	A2649N	576,000
Est Rev - Sale of Prop And Comp For Loss	396,560	A2699N	372,907
Est Rev - Miscellaneous Local Sources	1,623,300	A2799N	1,949,651
Est Rev - State Aid	3,303,280	A3099N	3,559,901
Est Rev - Federal Aid	15,719	A4099N	21,000
TOTAL Estimated Revenues	39,787,135		40,349,625
Estimated - Interfund Transfer	79,500	A5031N	90,396
TOTAL Estimated Other Sources	79,500		90,396
TOTAL Estimated Revenues And Other Sources	39,866,635		40,440,021

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	5,244,346	A1999N	5,319,637
App - Public Safety	13,532,780	A3999N	14,469,668
App - Health	68,065	A4999N	120,765
App - Transportation	4,040,518	A5999N	3,981,355
App - Economic Assistance And Opportunity	131,291	A6999N	131,291
App - Culture And Recreation	2,111,306	A7999N	2,143,290
App - Home And Community Services	943,148	A8999N	1,063,466
App - Employee Benefits	12,310,157	A9199N	12,475,027
App - Debt Service	735,103	A9899N	289,588
TOTAL Appropriations	39,116,714		39,994,087
App - Interfund Transfer	749,921	A9999N	445,934
TOTAL Other Uses	749,921		445,934
TOTAL Appropriations And Other Uses	39,866,635		40,440,021

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	235	CD200	236
Cash In Time Deposits	403,819	CD201	437,594
Petty Cash	100	CD210	100
TOTAL Cash	404,154		437,930
Allowance For Receivables	-15,508	CD389	-33,195
Rehabilitation Loan Receivable	162,817	CD390	136,069
TOTAL Other Receivables (net)	147,309		102,874
State & Federal Receivables	56,698	CD410	57,917
TOTAL State And Federal Aid Receivables	56,698		57,917
TOTAL Assets and Deferred Outflows of Resources	608,161		598,721

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	56,698	CD600	57,917
TOTAL Accounts Payable	56,698		57,917
Due To Other Governments	810	CD631	1,037
TOTAL Due To Other Governments	810		1,037
TOTAL Liabilities	57,508		58,954
Deferred Inflows of Resources			
Deferred Inflow of Resources	147,309	CD691	120,562
TOTAL Deferred Inflows of Resources	147,309		120,562
TOTAL Deferred Inflows of Resources	147,309		120,562
Fund Balance			
Other Restricted Fund Balance	364,575	CD899	419,205
TOTAL Restricted Fund Balance	364,575		419,205
Assigned Appropriated Fund Balance		CD914	
Assigned Unappropriated Fund Balance	38,769	CD915	
TOTAL Assigned Fund Balance	38,769		0
TOTAL Fund Balance	403,344		419,205
TOTAL Liabilities, Deferred Inflows And Fund Balance	608,161		598,721

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Community Development Income	105,688	CD2170	34,065
TOTAL Departmental Income	105,688		34,065
Interest And Earnings	10,148	CD2401	6,841
TOTAL Use of Money And Property	10,148		6,841
Fed Aid, Community Development Act	579,652	CD4910	628,359
TOTAL Federal Aid	579,652		628,359
TOTAL Revenues	695,488		669,265
TOTAL Detail Revenues And Other Sources	695,488		669,265

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Rent Subsidy, Contr Expend	178,021	CD86104	182,782
TOTAL Rent Subsidy	178,021		182,782
Rehab Loans & Grant, Contr Expend	282,378	CD86684	322,098
TOTAL Rehab Loans & Grant	282,378		322,098
Prov of Public Service, Contr Expen	38,839	CD86764	47,108
TOTAL Prov of Public Service	38,839		47,108
Administration, Equip & Cap Outlay	4,668	CD86862	5,712
TOTAL Administration	4,668		5,712
TOTAL Home And Community Services	503,906		557,700
TOTAL Expenditures	503,906		557,700
Transfers, Other Funds	76,946	CD99019	95,704
TOTAL Operating Transfers	76,946		95,704
TOTAL Other Uses	76,946		95,704
TOTAL Detail Expenditures And Other Uses	580,852		653,404

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	288,708	CD8021	403,344
Restated Fund Balance - Beg of Year	288,708	CD8022	403,344
ADD - REVENUES AND OTHER SOURCES	695,488		669,265
DEDUCT - EXPENDITURES AND OTHER USES	580,852		653,404
Fund Balance - End of Year	403,344	CD8029	419,205

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	121,229	CM200	160,179
TOTAL Cash	121,229		160,179
Cash Special Reserves	1,963	CM230	1,965
TOTAL Restricted Assets	1,963		1,965
TOTAL Assets and Deferred Outflows of Resources	123,192		162,144

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	16,532	CM600	13,682
TOTAL Accounts Payable	16,532		13,682
TOTAL Liabilities	16,532		13,682
Fund Balance			
Insurance Reserves	1,963	CM863	1,965
TOTAL Restricted Fund Balance	1,963		1,965
Assigned Unappropriated Fund Balance	104,697	CM915	146,497
TOTAL Assigned Fund Balance	104,697		146,497
TOTAL Fund Balance	106,660		148,462
TOTAL Liabilities, Deferred Inflows And Fund Balance	123,192		162,144

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Assessments, Ad Valorem	135,388	CM1028	162,190
TOTAL Real Property Taxes	135,388		162,190
Interest And Earnings	203	CM2401	144
TOTAL Use of Money And Property	203		144
TOTAL Revenues	135,591		162,334
TOTAL Detail Revenues And Other Sources	135,591		162,334

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Administration-Contractual	3,803	CM17104	1,300
TOTAL Administration-Contractual	3,803		1,300
TOTAL General Government Support	3,803		1,300
Other Economic And Development-Contr Expen	42,079	CM69894	25,582
TOTAL Other Economic And Development-Contr Expen	42,079		25,582
TOTAL Economic Assistance And Opportunity	42,079		25,582
Serial Bonds, Principal	14,465	CM97106	23,018
TOTAL Debt Principal	14,465		23,018
Debt Interest, Serial Bonds	2,007	CM97107	21,129
TOTAL Debt Interest	2,007		21,129
TOTAL Expenditures	62,354		71,029
Transfers, Other Funds	299,502	CM99019	49,503
TOTAL Operating Transfers	299,502		49,503
TOTAL Other Uses	299,502		49,503
TOTAL Detail Expenditures And Other Uses	361,856		120,532

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	332,925	CM8021	106,660
Restated Fund Balance - Beg of Year	332,925	CM8022	106,660
ADD - REVENUES AND OTHER SOURCES	135,591		162,334
DEDUCT - EXPENDITURES AND OTHER USES	361,856		120,532
Fund Balance - End of Year	106,660	CM8029	148,462

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	117,828	CM200	156,553
TOTAL Cash	117,828		156,553
Cash Special Reserves	1,963	CM230	1,965
TOTAL Restricted Assets	1,963		1,965
TOTAL Assets and Deferred Outflows of Resources	119,791		158,518

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	16,532	CM600	13,682
TOTAL Accounts Payable	16,532		13,682
TOTAL Liabilities	16,532		13,682
Fund Balance			
Insurance Reserves	1,963	CM863	1,965
TOTAL Restricted Fund Balance	1,963		1,965
Assigned Unappropriated Fund Balance	101,296	CM915	142,871
TOTAL Assigned Fund Balance	101,296		142,871
TOTAL Fund Balance	103,259		144,836
TOTAL Liabilities, Deferred Inflows And Fund Balance	119,791		158,518

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Assessments, Ad Valorem	84,465	CM1028	111,187
TOTAL Real Property Taxes	84,465		111,187
Interest And Earnings	171	CM2401	119
TOTAL Use of Money And Property	171		119
TOTAL Revenues	84,636		111,306
TOTAL Detail Revenues And Other Sources	84,636		111,306

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Economic And Development-Contr Expen	42,079	CM69894	25,582
TOTAL Other Economic And Development-Contr Expen	42,079		25,582
TOTAL Economic Assistance And Opportunity	42,079		25,582
Serial Bonds, Principal	14,465	CM97106	23,018
TOTAL Debt Principal	14,465		23,018
Debt Interest, Serial Bonds	2,007	CM97107	21,129
TOTAL Debt Interest	2,007		21,129
TOTAL Expenditures	58,551		69,729
Transfers, Other Funds	250,000	CM99019	
TOTAL Operating Transfers	250,000		0
TOTAL Other Uses	250,000		0
TOTAL Detail Expenditures And Other Uses	308,551		69,729

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM1) SAD MISC SPEC REV 1

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	327,174	CM8021	103,259
Restated Fund Balance - Beg of Year	327,174	CM8022	103,259
ADD - REVENUES AND OTHER SOURCES	84,636		111,306
DEDUCT - EXPENDITURES AND OTHER USES	308,551		69,729
Fund Balance - End of Year	103,259	CM8029	144,836

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	3,401	CM200	3,626
TOTAL Cash	3,401		3,626
TOTAL Assets and Deferred Outflows of Resources	3,401		3,626

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance	3,401	CM915	3,626
TOTAL Assigned Fund Balance	3,401		3,626
TOTAL Fund Balance	3,401		3,626
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,401		3,626

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Assessments, Ad Valorem	50,923	CM1028	51,003
TOTAL Real Property Taxes	50,923		51,003
Interest And Earnings	32	CM2401	25
TOTAL Use of Money And Property	32		25
TOTAL Revenues	50,955		51,028
TOTAL Detail Revenues And Other Sources	50,955		51,028

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Administration-Contractual	3,803	CM17104	1,300
TOTAL Administration-Contractual	3,803		1,300
TOTAL General Government Support	3,803		1,300
TOTAL Expenditures	3,803		1,300
Transfers, Other Funds	49,502	CM99019	49,503
TOTAL Operating Transfers	49,502		49,503
TOTAL Other Uses	49,502		49,503
TOTAL Detail Expenditures And Other Uses	53,305		50,803

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(CM2) WASAD MISC SPEC REV 2

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,751	CM8021	3,401
Restated Fund Balance - Beg of Year	5,751	CM8022	3,401
ADD - REVENUES AND OTHER SOURCES	50,955		51,028
DEDUCT - EXPENDITURES AND OTHER USES	53,305		50,803
Fund Balance - End of Year	3,401	CM8029	3,626

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2012	EdpCode	2013
Assets			
Cash	75,511	ER200	189,107
TOTAL Cash	75,511		189,107
Accounts Receivable	19,870	ER380	13,183
TOTAL Other Receivables (net)	19,870		13,183
Due From Other Governments	205,686	ER440	216,309
TOTAL Due From Other Governments	205,686		216,309
Prepaid Expenses	36,577	ER480	41,279
TOTAL Prepaid Expenses	36,577		41,279
Cash, Special Reserves	6,439,447	ER230	6,402,931
Investments In Securities, Special Reserve	212	ER452	
TOTAL Restricted Assets	6,439,659		6,402,931
Buildings	14,706,227	ER102	14,706,227
Machinery And Equipment	141,455	ER104	141,455
Construction Work In Progress		ER105	
Accum Deprec, Buildings		ER112	-637,270
Accum Depr, Machinery & Equip	-190,475	ER114	-141,455
TOTAL Fixed Assets (net)	14,657,207		14,068,957
TOTAL Assets and Deferred Outflows of Resources	21,434,510		20,931,766

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2012	EdpCode	2013
Accounts Payable	155,263	ER600	55,540
TOTAL Accounts Payable	155,263		55,540
Customers' Deposits	244,430	ER615	228,874
TOTAL Other Deposits	244,430		228,874
TOTAL Liabilities	399,693		284,414
Fund Balance			
Net Assets-Restricted For Capital Projects	6,439,659	ER921	6,402,931
Net Assets-Restricted For Other Purposes	14,595,158	ER923	14,244,421
Net Assets-Unrestricted (deficit)		ER924	
TOTAL Net Position	21,034,817		20,647,352
TOTAL Fund Balance	21,034,817		20,647,352
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,434,510		20,931,766

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Recreational Facility Charges	789,757	ER2025	735,094
TOTAL Charges For Services Within Locality	789,757		735,094
Other Compensation For Loss	9,357	ER2690	12,337
TOTAL Sale of Property And Compensation For Loss	9,357		12,337
Interfund Transfers	133,258	ER5031	133,269
TOTAL Interfund Transfers	133,258		133,269
Interest And Earnings	13,444	ER2401	7,576
TOTAL Use of Money And Property	13,444		7,576
Refunds of Prior Year's Expenditures	51,145	ER2701	67,724
Unclassified (specify)	1,006,455	ER2770	1,045,731
TOTAL Other	1,057,600		1,113,455
TOTAL Revenues	2,003,416		2,001,731
TOTAL Operating Revenue	2,003,416		2,001,731

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2012	EdpCode	2013
Expenses			
Special Recreation Facilities-Pers Serv	663,292	ER71801	702,644
TOTAL Special Recreation Facilities-Pers Serv	663,292		702,644
TOTAL Personal Services	663,292		702,644
Depreciation	52,658	ER19944	588,249
TOTAL Depreciation	52,658		588,249
Special Recreation Facilities-Contr Expend	545,892	ER71804	880,596
TOTAL Special Recreation Facilities-Contr Expend	545,892		880,596
TOTAL Contractual Expenses	598,550		1,468,845
Special Recreation Facilities-Empl Bnfts	214,861	ER71808	245,748
TOTAL Special Recreation Facilities-Empl Bnfts	214,861		245,748
TOTAL Employee Benefits	214,861		245,748
TOTAL Expenses	1,476,703		2,417,237
TOTAL Operating Expenses	1,476,703		2,417,237

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(ER) ENTERPRISE RECREATION

Analysis of Changes in Net Position

Code Description	2012	EdpCode	2013
Analysis of Changes in Net Position			
Net Position - Beginning of Year	20,501,845	ER8021	21,034,817
Prior Period Adj -Increase In Net Position	6,259	ER8012	28,041
Prior Period Adj -Decrease In Net Position		ER8015	
Restated Net Position - Beg of Year	20,508,104	ER8022	21,062,858
ADD - REVENUES AND OTHER SOURCES	2,003,416		2,001,731
DEDUCT - EXPENDITURES AND OTHER USES	1,476,703		2,417,237
Net Position - End of Year	21,034,817	ER8029	20,647,352

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

Cash Flow

Code Description	2012	EdpCode	2013
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CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	151,760	FX200	162,486
TOTAL Cash	151,760		162,486
Water Rents Receivable	972,127	FX350	986,496
Accounts Receivable	83,000	FX380	3,423
TOTAL Other Receivables (net)	1,055,127		989,919
Inventory of Materials & Supplies	48,449	FX445	35,062
TOTAL Inventories	48,449		35,062
Prepaid Expenses	49,916	FX480	57,609
TOTAL Prepaid Expenses	49,916		57,609
Cash Special Reserves	763,777	FX230	1,112,732
TOTAL Restricted Assets	763,777		1,112,732
TOTAL Assets and Deferred Outflows of Resources	2,069,029		2,357,808

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	82,223	FX600	64,245
TOTAL Accounts Payable	82,223		64,245
Due To Other Funds	672,663	FX630	643,788
TOTAL Due To Other Funds	672,663		643,788
TOTAL Liabilities	754,886		708,033
Deferred Inflows of Resources			
Deferred Inflow of Resources	243,446	FX691	84,456
TOTAL Deferred Inflows of Resources	243,446		84,456
TOTAL Deferred Inflows of Resources	243,446		84,456
Fund Balance			
Not in Spendable Form	98,365	FX806	92,671
TOTAL Nonspendable Fund Balance	98,365		92,671
Capital Reserves	763,777	FX878	1,112,732
TOTAL Restricted Fund Balance	763,777		1,112,732
Assigned Appropriated Fund Balance		FX914	
Assigned Unappropriated Fund Balance	208,555	FX915	359,916
TOTAL Assigned Fund Balance	208,555		359,916
Unassigned Fund Balance		FX917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	1,070,697		1,565,319
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,069,029		2,357,808

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Other General Departmental Income		FX1289	322,542
Metered Water Sales	2,390,040	FX2140	2,461,034
Unmetered Water Sales	186,507	FX2142	215,696
Water Service Charges	356,346	FX2144	286,515
Interest & Penalties On Water Rents	34,791	FX2148	41,543
TOTAL Departmental Income	2,967,684		3,327,330
Interest And Earnings	654	FX2401	826
TOTAL Use of Money And Property	654		826
Permits, Other	3,200	FX2590	2,800
TOTAL Licenses And Permits	3,200		2,800
Insurance Recoveries		FX2680	1,329
Other Compensation For Loss	24,967	FX2690	29,366
TOTAL Sale of Property And Compensation For Loss	24,967		30,695
Refunds of Prior Year's Expenditures	108	FX2701	208
Unclassified (specify)		FX2770	2,428
TOTAL Miscellaneous Local Sources	108		2,636
TOTAL Revenues	2,996,613		3,364,287
Interfund Transfers	50,406	FX5031	2,834
TOTAL Interfund Transfers	50,406		2,834
TOTAL Other Sources	50,406		2,834
TOTAL Detail Revenues And Other Sources	3,047,019		3,367,121

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Property Loss, Contr Expend	32,304	FX19314	45,026
TOTAL Property Loss	32,304		45,026
TOTAL General Government Support	32,304		45,026
Water Administration, Pers Serv	168,353	FX83101	157,020
Water Administration, Equip & Cap Outlay	1,729	FX83102	85
Water Administration, Contr Expend	30,702	FX83104	26,494
Water Administration, Empl Bnfts	512,889	FX83108	558,741
TOTAL Water Administration	713,673		742,340
Source Supply Pwr & Pump, Contr Expend	27,393	FX83204	27,796
TOTAL Source Supply Pwr & Pump	27,393		27,796
Water Purification, Pers Serv	609,872	FX83301	570,187
Water Purification, Equip & Cap Outlay	1,014	FX83302	18,392
Water Purification, Contr Expend	434,620	FX83304	547,534
TOTAL Water Purification	1,045,506		1,136,113
Water Trans & Distrib, Pers Serv	272,092	FX83401	298,257
Water Trans & Distrib, Equip & Cap Outlay	97,754	FX83402	80,222
Water Trans & Distrib, Contr Expend	98,510	FX83404	133,770
TOTAL Water Trans & Distrib	468,356		512,249
TOTAL Home And Community Services	2,254,928		2,418,498
Debt Principal, Serial Bonds	100,735	FX97106	133,666
TOTAL Debt Principal	100,735		133,666
Debt Interest, Serial Bonds	214,403	FX97107	275,309
TOTAL Debt Interest	214,403		275,309
TOTAL Expenditures	2,602,370		2,872,499
TOTAL Detail Expenditures And Other Uses	2,602,370		2,872,499

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	626,048	FX8021	1,070,697
Restated Fund Balance - Beg of Year	626,048	FX8022	1,070,697
ADD - REVENUES AND OTHER SOURCES	3,047,019		3,367,121
DEDUCT - EXPENDITURES AND OTHER USES	2,602,370		2,872,499
Fund Balance - End of Year	1,070,697	FX8029	1,565,319

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	2,545,898	FX1299N	2,648,911
Licenses And Permits	1,500	FX2599N	1,500
Est Rev - Sale of Prop And Comp For Loss	27,618	FX2699N	32,704
Est Rev-Miscellaneous Local Sources	4,000	FX2799N	700
TOTAL Estimated Revenues	2,579,016		2,683,815
Appropriated Reserve	451,700	FX511N	568,382
TOTAL Estimated Other Sources	451,700		568,382
TOTAL Estimated Revenues And Other Sources	3,030,716		3,252,197

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support		FX1999N	10,000
App-Home And Community Services	2,014,582	FX8999N	2,062,863
App - Employee Benefits	607,159	FX9199N	632,967
App - Debt Service	408,975	FX9899N	521,367
TOTAL Appropriations	3,030,716		3,227,197
App - Interfund Transfer		FX9999N	25,000
TOTAL Other Uses	0		25,000
TOTAL Appropriations And Other Uses	3,030,716		3,252,197

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	278,683	G200	296,607
TOTAL Cash	278,683		296,607
Sewer Rents Receivable	1,265,551	G360	1,260,645
Accounts Receivable		G380	11
TOTAL Other Receivables (net)	1,265,551		1,260,656
Inventory of Materials & Supplies	15,252	G445	15,252
TOTAL Inventories	15,252		15,252
Prepaid Expenses	24,370	G480	28,126
TOTAL Prepaid Expenses	24,370		28,126
TOTAL Assets and Deferred Outflows of Resources	1,583,856		1,600,641

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	23,960	G600	15,464
TOTAL Accounts Payable	23,960		15,464
Due To Other Funds	763,732	G630	614,924
TOTAL Due To Other Funds	763,732		614,924
TOTAL Liabilities	787,692		630,388
Deferred Inflows of Resources			
Deferred Inflow of Resources	248,404	G691	109,413
TOTAL Deferred Inflows of Resources	248,404		109,413
TOTAL Deferred Inflows of Resources	248,404		109,413
Fund Balance			
Not in Spendable Form	39,622	G806	43,378
TOTAL Nonspendable Fund Balance	39,622		43,378
Assigned Unappropriated Fund Balance	508,138	G915	817,462
TOTAL Assigned Fund Balance	508,138		817,462
TOTAL Fund Balance	547,760		860,840
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,583,856		1,600,641

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Sewer Rents	3,718,246	G2120	3,933,525
Sewer Charges	56,605	G2122	52,813
Interest & Penalties On Sewer Accts	56,423	G2128	61,420
TOTAL Departmental Income	3,831,274		4,047,758
Permits, Other		G2590	
TOTAL Licenses And Permits	0		0
Insurance Recoveries	6,563	G2680	
Other Compensation For Loss		G2690	6,010
TOTAL Sale of Property And Compensation For Loss	6,563		6,010
Refunds of Prior Year's Expenditures		G2701	481
TOTAL Miscellaneous Local Sources	0		481
TOTAL Revenues	3,837,837		4,054,249
Interfund Transfers	19,169	G5031	1,384
TOTAL Interfund Transfers	19,169		1,384
TOTAL Other Sources	19,169		1,384
TOTAL Detail Revenues And Other Sources	3,857,006		4,055,633

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Property Loss, Contr Expend	45,994	G19314	42,372
TOTAL Property Loss	45,994		42,372
TOTAL General Government Support	45,994		42,372
Sewer Administration, Pers Serv	242,595	G81101	236,535
Sewer Administration, Equip & Cap Outlay	1,500	G81102	1,228
Sewer Administration, Contr Expend	13,308	G81104	30,911
Sewer Administration, Empl Bnfts	207,750	G81108	229,865
TOTAL Sewer Administration	465,153		498,539
Sanitary Sewers, Pers Serv	230,265	G81201	223,884
Sanitary Sewers, Equip & Cap Outlay	309	G81202	3,230
Sanitary Sewers, Contr Expend	69,494	G81204	73,853
TOTAL Sanitary Sewers	300,068		300,967
Sewage Treat Disp, Contr Expend	2,597,060	G81304	2,716,780
TOTAL Sewage Treat Disp	2,597,060		2,716,780
Other Sanitation, Per Serv	64,883	G81891	80,076
Other Sanitation, Contr Expend	314	G81894	654
TOTAL Other Sanitation	65,197		80,730
TOTAL Home And Community Services	3,427,478		3,597,016
Debt Principal, Serial Bonds	29,936	G97106	32,689
TOTAL Debt Principal	29,936		32,689
Debt Interest, Serial Bonds	71,611	G97107	70,476
TOTAL Debt Interest	71,611		70,476
TOTAL Expenditures	3,575,019		3,742,553
Transfers, Other Funds	1,500	G99019	
TOTAL Operating Transfers	1,500		0
TOTAL Other Uses	1,500		0
TOTAL Detail Expenditures And Other Uses	3,576,519		3,742,553

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	267,273	G8021	547,760
Restated Fund Balance - Beg of Year	267,273	G8022	547,760
ADD - REVENUES AND OTHER SOURCES	3,857,006		4,055,633
DEDUCT - EXPENDITURES AND OTHER USES	3,576,519		3,742,553
Fund Balance - End of Year	547,760	G8029	860,840

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	3,839,922	G1299N	3,781,715
Est Rev - Sale of Prop And Comp For Loss	7,918	G2699N	6,015
TOTAL Estimated Revenues	3,847,840		3,787,730
TOTAL Estimated Revenues And Other Sources	3,847,840		3,787,730

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support		G1999N	10,000
App - Home And Community Services	3,467,060	G8999N	3,365,998
App - Employee Benefits	274,607	G9199N	293,459
App - Debt Service	106,173	G9899N	118,273
TOTAL Appropriations	3,847,840		3,787,730
TOTAL Appropriations And Other Uses	3,847,840		3,787,730

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	243,466	H200	201,410
TOTAL Cash	243,466		201,410
Accounts Receivable		H380	
TOTAL Other Receivables (net)	0		0
State & Federal Receivables	92,370	H410	232,113
TOTAL State And Federal Aid Receivables	92,370		232,113
Due From Other Governments		H440	23,274
TOTAL Due From Other Governments	0		23,274
Cash Special Reserves	4,318,877	H230	4,659,560
TOTAL Restricted Assets	4,318,877		4,659,560
TOTAL Assets and Deferred Outflows of Resources	4,654,713		5,116,357

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	713,519	H600	570,182
TOTAL Accounts Payable	713,519		570,182
Retained Percentages, Cont Pay	57,913	H605	88,208
TOTAL Retained Percentages	57,913		88,208
TOTAL Liabilities	771,432		658,390
Deferred Inflows of Resources			
Deferred Inflow of Resources	92,370	H691	232,112
TOTAL Deferred Inflows of Resources	92,370		232,112
TOTAL Deferred Inflows of Resources	92,370		232,112
Fund Balance			
Capital Reserve	4,318,877	H878	4,659,560
TOTAL Restricted Fund Balance	4,318,877		4,659,560
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-527,966	H917	-433,705
TOTAL Unassigned Fund Balance	-527,966		-433,705
TOTAL Fund Balance	3,790,911		4,225,855
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,654,713		5,116,357

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Misc Revenue, Other Govts		H2389	23,275
TOTAL Intergovernmental Charges	0		23,275
Interest And Earnings	60,191	H2401	5,250
TOTAL Use of Money And Property	60,191		5,250
Insurance Recoveries		H2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures		H2701	180
Gifts And Donations		H2705	76,200
Grants From Local Governments	250,000	H2706	
Premium & Accrued Interest On Obligations		H2710	4,628
Unclassified (specify)	746,995	H2770	199,460
TOTAL Miscellaneous Local Sources	996,995		280,468
St Aid-Capital Projects	2,204	H3097	6,196
TOTAL State Aid	2,204		6,196
Fed Aid, Transp Cap Proj	134,452	H4597	50,707
TOTAL Federal Aid	134,452		50,707
TOTAL Revenues	1,193,842		365,896
Interfund Transfers	250,000	H5031	
TOTAL Interfund Transfers	250,000		0
Serial Bonds	7,200,687	H5710	4,278,499
TOTAL Proceeds of Obligations	7,200,687		4,278,499
TOTAL Other Sources	7,450,687		4,278,499
TOTAL Detail Revenues And Other Sources	8,644,529		4,644,395

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Equip & Cap Outlay	95,629	H16202	207,486
TOTAL Buildings	95,629		207,486
Central Garage, Equip & Cap Outlay	211,825	H16402	5,887
TOTAL Central Garage	211,825		5,887
Other Gen Govt Support, Equip & Cap Outlay	5,165,991	H19892	8,496
TOTAL Other Gen Govt Support	5,165,991		8,496
TOTAL General Government Support	5,473,445		221,869
Public Safety Cap Proj	144,446	H30972	
TOTAL Public Safety Cap Proj	144,446		0
Police, Equip & Cap Outlay	117,115	H31202	154,331
TOTAL Police	117,115		154,331
Fire, Equip & Cap Outlay	750,349	H34102	575,821
TOTAL Fire	750,349		575,821
TOTAL Public Safety	1,011,910		730,152
Perm Improve Highway, Equip & Cap Outlay	116,425	H51122	868,872
TOTAL Perm Improve Highway	116,425		868,872
TOTAL Transportation	116,425		868,872
Playgr & Rec Centers, Equip & Cap Outlay	280,074	H71402	362,749
TOTAL Playgr & Rec Centers	280,074		362,749
Historical Property, Equip & Cap Outlay	319,124	H75202	130,156
TOTAL Historical Property	319,124		130,156
TOTAL Culture And Recreation	599,198		492,905
Sanitary Sewers, Equip & Cap Outlay	20,922	H81202	50,540
TOTAL Sanitary Sewers	20,922		50,540
Water Trans & Distrib, Equip & Cap Outlay	542,450	H83402	1,660,140
TOTAL Water Trans & Distrib	542,450		1,660,140
Misc Home & Comm Serv, Equip & Cap Outlay		H89892	179,850
TOTAL Misc Home & Comm Serv	0		179,850
TOTAL Home And Community Services	563,372		1,890,530
Other Debt, Principal	555,304	H97896	
TOTAL Debt Principal	555,304		0
TOTAL Expenditures	8,319,654		4,204,328
Transfers, Other Funds	562,516	H99019	5,123
TOTAL Operating Transfers	562,516		5,123
TOTAL Other Uses	562,516		5,123
TOTAL Detail Expenditures And Other Uses	8,882,170		4,209,451

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,110,383	H8021	3,790,911
Prior Period Adj -Decrease In Fund Balance	81,831	H8015	
Restated Fund Balance - Beg of Year	4,028,552	H8022	3,790,911
ADD - REVENUES AND OTHER SOURCES	8,644,529		4,644,395
DEDUCT - EXPENDITURES AND OTHER USES	8,882,170		4,209,451
Fund Balance - End of Year	3,790,911	H8029	4,225,855

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	4,247,099	K101	4,246,759
Buildings	15,297,595	K102	15,812,396
Improvements Other Than Buildings	10,164,886	K103	10,321,357
Machinery And Equipment	13,994,475	K104	14,649,982
Construction Work In Progress	10,819,291	K105	13,165,683
Infrastructure	71,686,929	K106	71,985,428
Accum Deprec, Buildings	-6,655,188	K112	-7,217,422
Accum Depr, Imp Other Than Bld	-3,400,341	K113	-3,806,972
Accum Depr, Machinery & Equip	-9,818,345	K114	-10,046,489
Accum Deprec, Infrastructure	-39,360,203	K116	-40,449,963
TOTAL Fixed Assets (net)	66,976,198		68,660,759
TOTAL Assets and Deferred Outflows of Resources	66,976,198		68,660,759

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	66,976,198	K159	68,660,759
TOTAL Investments in Non-Current Government Assets	66,976,198		68,660,759
TOTAL Fund Balance	66,976,198		68,660,759
TOTAL	66,976,198		68,660,759

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	147,442	TA200	70,690
Cash In Time Deposits	605,402	TA201	965,200
TOTAL Cash	752,844		1,035,890
TOTAL Assets and Deferred Outflows of Resources	752,844		1,035,890

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	31	TA630	17
TOTAL Due To Other Funds	31		17
State Retirement	21,944	TA18	25,060
Nys Income Tax	19,477	TA21	6,669
Federal Income Tax	55,225	TA22	16,747
Social Security Tax	50,765	TA26	22,197
Other Funds (specify)	605,402	TA85	965,200
TOTAL Agency Liabilities	752,813		1,035,873
TOTAL Liabilities	752,844		1,035,890
TOTAL Liabilities, Deferred Inflows And Fund Balance	752,844		1,035,890

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Due From Other Governments	300	V440	300
TOTAL Due From Other Governments	300		300
Cash In Time Deposits Special Reserves	1,743,447	V231	2,099,043
TOTAL Restricted Assets	1,743,447		2,099,043
TOTAL Assets and Deferred Outflows of Resources	1,743,747		2,099,343

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	2,746	V600	150
TOTAL Accounts Payable	2,746		150
Other Liabilities	100	V688	175
TOTAL Other Liabilities	100		175
Due To Other Funds	381,580	V630	572,712
TOTAL Due To Other Funds	381,580		572,712
TOTAL Liabilities	384,426		573,037
Fund Balance			
Fund Balance-Reserved For Bonded Debt	1,359,321	V884	1,526,306
TOTAL Restricted Fund Balance	1,359,321		1,526,306
TOTAL Fund Balance	1,359,321		1,526,306
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,743,747		2,099,343

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	2,596,041	V1001	2,137,956
Special Assessments	19,478	V1030	19,478
TOTAL Real Property Taxes	2,615,519		2,157,434
Interest And Earnings	405,602	V2401	373,841
TOTAL Use of Money And Property	405,602		373,841
TOTAL Revenues	3,021,121		2,531,275
Interfund Transfers	131,995	V5031	839,626
TOTAL Interfund Transfers	131,995		839,626
Serial Bonds		V5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	131,995		839,626
TOTAL Detail Revenues And Other Sources	3,153,116		3,370,901

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fiscal Agents Fees, Contr Expend	21,419	V13804	27,468
TOTAL Fiscal Agents Fees	21,419		27,468
TOTAL General Government Support	21,419		27,468
Debt Principal, Serial Bonds	1,656,063	V97106	1,801,314
TOTAL Debt Principal	1,656,063		1,801,314
Debt Interest, Serial Bonds	1,297,239	V97107	1,375,134
TOTAL Debt Interest	1,297,239		1,375,134
TOTAL Expenditures	2,974,721		3,203,916
TOTAL Detail Expenditures And Other Uses	2,974,721		3,203,916

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,180,926	V8021	1,359,321
Restated Fund Balance - Beg of Year	1,180,926	V8022	1,359,321
ADD - REVENUES AND OTHER SOURCES	3,153,116		3,370,901
DEDUCT - EXPENDITURES AND OTHER USES	2,974,721		3,203,916
Fund Balance - End of Year	1,359,321	V8029	1,526,306

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	81,280,920	W129	88,544,731
TOTAL Provision To Be Made In Future Budgets	81,280,920		88,544,731
TOTAL Assets and Deferred Outflows of Resources	81,280,920		88,544,731

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Other Post Employment Benefits	33,196,416	W683	38,649,369
Compensated Absences	3,358,973	W687	3,532,946
Other Long-Term Debt	648,897	W689	595,793
TOTAL Other Liabilities	37,204,286		42,778,108
Due To Employees' Retirement System	1,940,947	W637	1,343,124
TOTAL Due To Other Governments	1,940,947		1,343,124
Bonds Payable	42,135,687	W628	44,423,499
TOTAL Bond And Long Term Liabilities	42,135,687		44,423,499
TOTAL Liabilities	81,280,920		88,544,731
TOTAL Liabilities	81,280,920		88,544,731

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2013

County of: Saratoga

Municipal Code: 410252000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2000	BOND E	Various Purpose		Y	07/01/1993	03/01/2013	4.75%		\$0	\$35,000	\$35,000	\$0	\$0		\$0
2002	BOND E	Various Purpose		Y	09/15/2002	09/15/2022	3.90%		\$2,138,865	\$164,000	\$14,000	\$0	\$0		\$150,000
2011	BOND E	WATER			04/05/2011	04/05/2039	4.63%		\$640,000	\$627,740	\$11,900	\$0	\$0		\$615,840
2013	BOND E	WATER		Y	06/15/2013	06/15/2033	3.372%		\$425,000	\$0	\$0	\$0	\$0		\$425,000
2010	BOND E	Various Water Projects		Y	07/01/2010	07/01/2037	4.42%		\$764,457	\$732,450	\$17,380	\$0	\$0		\$715,070
2011	BOND E	SEWER			04/05/2011	04/05/2039	4.63%		\$160,000	\$156,940	\$2,980	\$0	\$0		\$153,960
2013	BOND E	SEWER		Y	06/15/2013	06/15/2033	3.372%		\$100,000	\$0	\$0	\$0	\$0		\$100,000
2008	BOND E	Water			07/31/2008	07/31/2028	4.25%		\$265,000	\$247,905	\$4,773	\$0	\$0		\$243,132
2009	BOND E	WATER BOND		Y	09/15/2009	09/15/2039	4.25%		\$962,045	\$912,600	\$17,300	\$0	\$0		\$895,300
2012	BOND E	SEWER		Y	05/23/2012	05/15/2039	2.50%		\$100,000	\$100,000	\$1,510	\$0	\$0		\$98,490
2007	BOND E	VARIOUS		Y	07/01/2007	07/01/2030	4.25%		\$9,228,760	\$452,038	\$16,859	\$0	\$0		\$435,179
2008	BOND E	Sewer			07/31/2008	07/31/2028	4.25%		\$1,000,000	\$935,486	\$18,009	\$0	\$0		\$917,477
2009	BOND E	SEWER BOND		Y	09/15/2009	09/15/2039	4.25%		\$33,500	\$31,900	\$600	\$0	\$0		\$31,300
2011	BOND E	Various Purpose			03/17/2011	02/15/2017	3.04%		\$1,280,000	\$845,000	\$285,000	\$0	\$0		\$560,000
2012	BOND E	WATER		Y	05/23/2012	05/15/2039	2.50%		\$2,015,000	\$2,015,000	\$30,435	\$0	\$0		\$1,984,565
2006	BOND E	Various Water Projects			04/01/2006	04/01/2035	4.25%		\$1,988,600	\$1,759,773	\$44,609	\$0	\$0		\$1,715,164
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$525,000	\$9,015,832	\$500,355	\$0	\$0	\$0	\$9,040,477
2008	OTHR E	Energy Performance		Y	04/01/2008	04/01/2023	2.25%		\$1,536,746	\$639,480	\$43,687	\$0	\$0		\$595,793
2010	OTHR E	vehicle leases PD		Y	05/01/2010	05/01/2013	7.25%		\$84,750	\$9,417	\$9,417	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$648,897	\$53,103	\$0	\$0	\$0	\$595,793
2010	BOND N	Various		Y	07/01/2010	07/01/2037	4.42%		\$775,000	\$742,550	\$17,620	\$0	\$0		\$724,930
2012	BOND N	VARIOUS		Y	05/23/2012	05/15/2039	2.50%		\$4,530,383	\$4,530,383	\$68,438	\$0	\$0		\$4,461,945
2012	BOND N	REFINANCE EPC LEASE			12/15/2012	12/15/2022	2.00%		\$555,304	\$555,304	\$50,304	\$0	\$0		\$505,000
2011	BOND N	VARIOUS			04/05/2011	04/05/2039	4.63%		\$1,351,200	\$1,325,320	\$25,120	\$0	\$0		\$1,300,200
2013	BOND N	VARIOUS PURPOSES		Y	06/15/2013	06/15/2033	3.372%		\$3,753,499	\$0	\$0	\$0	\$0		\$3,753,499
2008	BOND N	Various			07/01/1993	03/01/2013	4.75%			\$125,000	\$125,000	\$0	\$0		\$0
2009	BOND N	ENERGY PERFORMANCE			01/30/2009	07/15/2024	4.25%		\$720,497	\$620,000	\$40,000	\$0	\$0		\$580,000
2008	BOND N	Various			10/28/1997	07/01/2017	4.50%			\$400,000	\$100,000	\$0	\$0		\$300,000
2009	BOND N	VARIOUS		Y	09/15/2009	09/15/2039	4.25%		\$391,000	\$370,500	\$7,100	\$0	\$0		\$363,400
2008	BOND N	Various			06/01/2000	06/01/2014	5.125%			\$320,000	\$155,000	\$0	\$0		\$165,000
2008	BOND N	Various			09/15/2002	09/15/2022	3.90%			\$891,000	\$106,000	\$0	\$0		\$785,000

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2013

4/16/2014

County of: Saratoga

Municipal Code: 410252000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2008	BOND N	Various			04/08/2004	02/15/2034	4.00%			\$3,300,000	\$95,000	\$0	\$0		\$3,205,000
2008	BOND N	Various			05/12/2005	05/15/2024	3.85%			\$3,255,000	\$210,000	\$0	\$0		\$3,045,000
2008	BOND N	Various			04/01/2006	04/01/2035	4.25%			\$5,735,227	\$145,391	\$0	\$0		\$5,589,836
2008	BOND N	Various			07/01/2007	07/01/2030	4.25%			\$7,457,962	\$278,141	\$0	\$0		\$7,179,821
2008	BOND N	Various			07/31/2008	07/31/2028	4.25%		\$3,732,387	\$3,491,609	\$67,218	\$0	\$0		\$3,424,391
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$3,753,499	\$33,119,855	\$1,490,332	\$0	\$0	\$0	\$35,383,022
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$4,278,499	\$42,784,584	\$2,043,790	\$0	\$0	\$0	\$45,019,292

CITY OF Saratoga Springs
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$8,324,089.00
Time Deposits	9Z2021	\$19,077,270.00
Total		\$27,403,399.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$38,994,080.00
Total		\$39,744,080.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

CITY OF Saratoga Springs
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7978	\$7,921	\$0	\$0	\$7,921
****-0184	\$78,631	\$0	\$0	\$78,631
****-0609	\$56,191	\$0	\$0	\$56,191
****-7360	\$3,281,913	\$0	\$3,281,503	\$410
****-0922	\$11,078	\$458	\$0	\$11,536
****-2076	\$95,757	\$0	\$0	\$95,757
****-2089	\$341,623	\$0	\$0	\$341,623
****-2115	\$5,245,509	\$4,513	\$0	\$5,250,022
****-2254	\$188,185	\$950	\$28	\$189,107
****-6138	\$5,501,669	\$0	\$0	\$5,501,669
****-7247	\$35,402	\$0	\$0	\$35,402
****-7292	\$236	\$0	\$0	\$236
****-1684	\$26,667	\$0	\$0	\$26,667
****-1754	\$921,696	\$0	\$0	\$921,696
****-1903	\$1,027,499	\$22,500	\$0	\$1,049,999
****-1916	\$156,553	\$0	\$0	\$156,553
****-8647	\$3,626	\$0	\$0	\$3,626
****-1896	\$202	\$12	\$0	\$214
****-1964	\$5,911,866	\$0	\$0	\$5,911,866
****-4356	\$481,375	\$0	\$0	\$481,375
****-1226	\$25,428	\$0	\$0	\$25,428
****-6292	\$5,800	\$0	\$0	\$5,800
****-6878	\$140,012	\$0	\$0	\$140,012
****-7136	\$491,065	\$0	\$0	\$491,065
****-1805	\$2,700	\$0	\$0	\$2,700
****-6920	\$12,389	\$0	\$0	\$12,389
****-0407	\$1,965	\$0	\$0	\$1,965
****-7416	\$175,047	\$673	\$175,701	\$19
****-7424	\$45,622	\$0	\$0	\$45,622
****-7495	\$904,433	\$0	\$0	\$904,433

CITY OF Saratoga Springs
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4783	\$25,067	\$0	\$0	\$25,067
****-8969	\$3,818,276	\$0	\$0	\$3,818,276
****-4238	\$1,744,619	\$0	\$7,164	\$1,737,455
****-8292	\$70,409	\$0	\$0	\$70,409
****-2110	\$218	\$0	\$0	\$218
	Total Adjusted Bank Balance			<u>\$27,401,359</u>
	Petty Cash			<u>\$2,040.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash			<u>\$27,403,399</u>
	Total Cash Balance All Funds			<u>\$27,403,399</u>
	9ZCASH *			
	9ZCASHB *			

* Must be equal

CITY OF Saratoga Springs
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:		334			
Total Part Time Employees:		188			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,974,809.00	193	63	
90158	Police and Fire Retirement	\$3,258,960.00	124		
90258	Local Pension Fund	\$466,250.00			13
90308	Social Security	\$1,533,740.00	318	178	
90408	Worker's Compensation Insurance	\$364,422.00	332	188	
90458	Life Insurance	\$15,928.00	243		50
90508	Unemployment Insurance	\$10,335.00	334	188	
90558	Disability Insurance	\$6,602.00	193	10	
90608	Hospital and Medical (Dental) Insurance	\$6,409,697.00	274	1	281
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$37,976.00	8		
91890	Other Employee Benefits	\$448,478.00	184		
Total		\$14,527,197.00			
Computed Total From Financial Section (comparative purposes only)		\$12,815,649.00			

CITY OF Saratoga Springs
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	

CITY OF Saratoga Springs
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$8,534,223.00
3. Interest on Net OPEB Obligation	\$1,327,857.00
4. Adjustment to Annual Required Contribution	(\$2,043,238.00)
5. Annual OPEB Expense	\$7,818,842.00
6. Less: Actual Contribution Made	\$2,365,889.00
7. Increase in Net OPEB Obligation	\$5,452,953.00
8. Net OPEB Obligation - beginning of year	\$33,196,416.00
9. Net OPEB Obligation - end of year	\$38,649,369.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$38,649,369.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	30.26%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$82,267,424.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$82,267,424.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$21,128,302.00
17. UAAL as Percentage of Annual Covered Payroll	389.37%

Other OPEB Information

18. Date of most recent actuarial valuation	01/01/2012
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	25.00

CITY OF Saratoga Springs
Financial Comments
For the Fiscal Year Ending 2013

(A) GENERAL

Section Comment

A2770 Unclssifies consists of mainly reimbursement for employee time spent on special events for \$112,941.

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8012 CUSTOMER DEPOSIT POSTING ERROR FROM 2011.

Account Code ER8015 CUSTOMER DEPOSIT POSTING ERROR IN 2011.